



General Assembly

February Session, 2016

Raised Bill No. 321

LCO No. 2105



Referred to Committee on VETERANS' AFFAIRS

Introduced by:
(VA)

***AN ACT CONCERNING PROPERTY TAXES AND DISABLED
VETERANS OVER THE AGE OF SIXTY-FIVE.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (b) of section 12-129b of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2016, and applicable to assessment years commencing on and after*
4 *October 1, 2016*):

5 (b) The tax on the real property for which the benefits under this
6 section are claimed shall be calculated by multiplying the assessed
7 value, less one thousand dollars, or, if the taxpayer is a veteran with a
8 disability rating by the Veterans' Administration of the United States
9 amounting to ten per cent or more of total disability, less three
10 thousand dollars of said property for the year 1966 or for any
11 subsequent year in which the taxpayer first files and has approved a
12 claim under this section and section 12-129c, by the applicable mill rate
13 of that year for the general property tax, exclusive of any special tax
14 levy, except that, if such property is located in more than one town, the
15 tax payable to the town of the taxpayer's voting residence shall be so

16 calculated and the tax payable to the other town or towns in which
17 such property is located shall be calculated by multiplying the
18 assessed value of said property for the year 1968 or for any subsequent
19 year in which a taxpayer first files and has approved a claim under this
20 section and section 12-129c by the applicable mill rate of such general
21 property tax of that year. If title to real property is recorded in the
22 name of the person or the spouse making a claim and qualifying under
23 said sections and any other person or persons, the claimant hereunder
24 shall be entitled to pay the claimant's fractional share of the tax on such
25 property calculated in accordance with the provisions of this section,
26 and such other person or persons shall pay the person's or persons'
27 fractional share of the tax without regard for the provisions of said
28 sections. Any municipality may, upon approval of its legislative body,
29 provide that any taxpayer who, as a veteran, is entitled to the
30 exemption from property tax applicable to the assessed value of
31 property of three thousand dollars, as provided in this subsection,
32 shall be entitled to an additional exemption from such tax in an
33 amount in excess of three thousand dollars of such assessed value as
34 determined by such municipality. For the purposes of this section, a
35 "mobile manufactured home", as defined in section 12-63a, shall be
36 deemed to be real property.

37 Sec. 2. Subsection (a) of section 12-129p of the general statutes is
38 repealed and the following is substituted in lieu thereof (*Effective*
39 *October 1, 2016, and applicable to assessment years commencing on and after*
40 *October 1, 2016*):

41 (a) Notwithstanding the provisions of sections 12-129b to 12-129d,
42 inclusive, as amended by this act, if the amount of tax benefit
43 calculated in accordance with said sections and provided thereunder
44 for any homeowner qualified for the program of tax relief under said
45 sections, except for any veteran who has a disability rating by the
46 Veterans' Administration of the United States amounting to ten per
47 cent or more of total disability, is equivalent to two thousand dollars or
48 more in the assessment year commencing October 1, 1985, such benefit

49 shall not, in any subsequent assessment year exceed the amount of
 50 such benefit to which such homeowner was entitled for said
 51 assessment year commencing October 1, 1985, and additionally, if the
 52 amount of such tax benefit for any homeowner so qualified, except for
 53 any veteran who has a disability rating by the Veterans'
 54 Administration of the United States amounting to ten per cent or more
 55 of total disability, is less than two thousand dollars in the assessment
 56 year commencing October 1, 1985, the amount of such homeowner's
 57 benefit shall not, in any subsequent assessment year, exceed two
 58 thousand dollars.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2016, and applicable to assessment years commencing on and after October 1, 2016</i>	12-129b(b)
Sec. 2	<i>October 1, 2016, and applicable to assessment years commencing on and after October 1, 2016</i>	12-129p(a)

Statement of Purpose:

To supplement the real property tax freeze for qualified homeowners who are sixty-five years of age or older with an additional three-thousand-dollar benefit to veterans with disability ratings of at least ten per cent.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]